

**MASSACHUSETTS DEPARTMENT OF REVENUE  
TAXPAYER'S CONSENT TO APPLICATION  
OR ESCROW OF OFFER IN SETTLEMENT DEPOSIT**

Dear Taxpayer(s):

Pursuant to Massachusetts General Laws Chapter 62C, Section 37A, and Regulation 830 CMR 62C.37A.1(4)(c), you are hereby requested to make a decision as to the disposition of your Offer deposit. Please place an "X" in the box next to either Option A or Option B.

- [    ]     OPTION A:     The DOR shall apply the deposit to reduce my liability as of the date of the Offer, or,
- [    ]     OPTION B:     The DOR shall negotiate the deposit and place the proceeds in an escrow account to be held awaiting further instructions from the taxpayer after the Offer has been processed.

If Option A is chosen, your deposit funds will be credited to your account as of the date that the Offer was filed. It is to your advantage to apply the deposit funds to the liability as this can result in a saving of a portion of the interest and penalties, even if the Offer is rejected. **NOTE:** If you select this Option, the deposit is not refundable.

If Option B is chosen, and if the Offer is accepted, the deposit will automatically be applied to the liability. However, if the Offer is rejected, DOR will notify you of the rejection and refund the deposit.

If you wish to withdraw your Offer, you must do so in writing. If you have chosen Option B and withdraw your Offer before action is taken on it by the DOR, you must specify in writing that you want the deposit to be applied to the liability, or it will be refunded to you. When the deposit is applied to reduce your liability, it will be effective as of the original receipt date of the deposit. If you withdraw your Offer, DOR will provide written acknowledgement of the withdrawal.

Name of Taxpayer(s) \_\_\_\_\_

Address \_\_\_\_\_ Town \_\_\_\_\_ Zip \_\_\_\_\_

\_\_\_\_\_  
Taxpayer's Signature/Date

\_\_\_\_\_  
Spouse's Signature/Date

Please complete and return this form and any accompanying materials to:

Department of Revenue, Taxpayer Service Division  
Collections Bureau  
Offer in Settlement Unit  
Attn: Director  
P.O. Box 7021  
Boston, MA 02204  
(617) 887-6065  
Revised 6/3/03

FORM OIS/AB